

# HOUSE BILL No. 1024

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-4-13.

**Synopsis:** Assessment of agricultural land. Requires that agricultural land must be assessed using the soil productivity factors used in 2011 for assessment dates occurring after December 31, 2014, unless and until new soil productivity factors are approved in a statute enacted by the general assembly. Removes obsolete references to the 2012 through 2014 assessment dates. (Current law provides for the use of the 2011 soil productivity factors through the 2014 assessment date and requires the use of new soil productivity factors beginning with the 2015 assessment date.)

**Effective:** January 1, 2015 (retroactive).

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January 6, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-4-13, AS AMENDED BY P.L.85-2014,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 13. (a) In assessing or  
4 reassessing land, the land shall be assessed as agricultural land only  
5 when it is devoted to agricultural use.  
6 (b) The department of local government finance shall give written  
7 notice to each county assessor of:  
8 (1) the availability of the United States Department of  
9 Agriculture's soil survey data; and  
10 (2) the appropriate soil productivity factor for each type or  
11 classification of soil shown on the United States Department of  
12 Agriculture's soil survey map.  
13 All assessing officials and the property tax assessment board of appeals  
14 shall use the data in determining the true tax value of agricultural land.  
15 However, notwithstanding the availability of new soil productivity



1 factors and the department of local government finance's notice of the  
2 appropriate soil productivity factor for each type or classification of  
3 soil shown on the United States Department of Agriculture's soil survey  
4 map for the March 1, 2012, assessment date, the soil productivity  
5 factors used for the March 1, 2011, assessment date shall be used for  
6 ~~the March 1, 2012, assessment date, the March 1, 2013, assessment~~  
7 ~~date, and the March 1, 2014, each~~ assessment date ~~New soil~~  
8 ~~productivity factors shall be used for assessment dates occurring after~~  
9 ~~March 1, 2014. occurring after December 31, 2014, unless and until~~  
10 **new soil productivity factors are approved in a statute enacted by**  
11 **the general assembly.**

12 (c) The department of local government finance shall by rule  
13 provide for the method for determining the true tax value of each parcel  
14 of agricultural land.

15 (d) This section does not apply to land purchased for industrial,  
16 commercial, or residential uses.

17 **SECTION 2. An emergency is declared for this act.**

